## Amendments to the Claims

This listing of claims will replace all prior versions, and listings of claims in the application.

1. (Currently Amended) A digital to analog converter (DAC) configured to convert input digital audio data to analog data, the digital audio data having a predetermined input sample rate, the DAC comprising:

a digital processing portion configured to (i) receive as an input the digital audio data and timing information, the timing information being representative of a time base of the input sample rate and (ii) digitally process the digital audio data and the system timing information data to produce serialized output data; and

an analog processing portion configured to convert the serialized <u>output</u> data to an analog format;

wherein the digital processing portion operates in accordance with at least one system clock having a corresponding system clock rate; and

wherein the at least one corresponding system clock rate is independent of the input sample rate.

- 2. (Original) The DAC of claim 1, wherein the digital processing portion includes a rate manager and a rate converter.
  - 3. (Original) The DAC of claim 2, wherein the rate converter is asynchronous.
- 4. (Previously Presented) The DAC of claim 2, wherein the rate manager receives the input sample rate data in accordance with the clock and produces an input sample rate value therefrom.

- 3 -
- 5. (Original) The DAC of claim 4, wherein the value correlates the input sample rate with a desired output sample rate.
- 6. (Previously Presented) The DAC of claim 5, wherein the value is a fractional value having ranges from -2<sup>17</sup> to 2<sup>17</sup>.
- 7. (Original) The DAC of claim 6, wherein the fractional value is computed each period of the clock.
- 8. (Original) The DAC of claim 7, wherein the rate converter performs at least one of decimating and interpolating the digital audio data based upon the fractional value.
- 9. (Original) The DAC of claim 4, wherein the timing information includes system time clock (STC) pulses.
- 10. (Original) The DAC of claim 4, wherein the digital processing portion is formed on a single integrated circuit chip.
- 11. (Original) The DAC of claim 4, wherein the rate converter output audio samples at the desirable output sample rate.
- 12. (Original) The DAC of claim 11, wherein the digital processing portion further comprises a digital (cascaded integrator-comb (CIC)) filter for (i) receiving the output audio samples at the desirable output rate and (ii) up-converting the output audio sample to an intermediate sample rate.

- 13. (Original) The DAC of claim 12, wherein the digital processing portion further comprises a modulator mapper configured to receive the output audio samples at the intermediate sample rate, the modulator mapper being configured to reduce a noise level of the output audio samples, the modulator mapper producing a quantized output.
- 14. (Original) The DAC of claim 13, wherein the digital processing portion further comprises a parallel to serial converter configured to (i) receive the quantized output, (ii) produce a serialized output therefrom, and (iii) provide the serialized output to the analog processing portion.
- 15. (Currently Amended) A method for converting digital audio data having a predetermined input sample rate to analog samples in a digital to analog converter (DAC), the method comprising:

receiving timing information representative of a time base of audio input data, the audio input data having a predetermined input sample rate;

producing an input sample rate value based upon the received timing information, the input sample rate value being representative of the predetermined input sample rate and a desirable output sample rate; and

rate converting the audio input data in a based upon a system clock, the rate converting producing output samples at in accordance with the input sample rate value, the output samples being output at the desirable output sample rate;

wherein the input sample rate is independent of the system clock.

16. (Previously Presented) The method of claim 15, wherein the rate converting is asynchronous.

- 17. (Previously Presented) The method of claim 15, wherein the input sample rate value is a fractional value having ranges from  $-2^{17}$  to  $2^{17}$ .
- 18. (Original) The DAC of claim 13, wherein the fractional value is computed each period of the system clock.
- 19. (Original) The DAC of claim 18, wherein the system clock has a higher rate than the input sample rate.
- 20. (Currently Amended) An apparatus configured for converting digital audio data having a predetermined input sample rate to analog samples in a digital to analog converter (DAC), the apparatus comprising:

means for receiving timing information representative of a time base of audio input data, the audio input data having a predetermined input sample rate;

means for producing an input sample rate value based upon the received timing information, the input sample rate value being representative of the predetermined input sample rate and a desirable output sample rate; and

means for rate converting the audio input data in a based upon a system clock, the rate converting producing output samples at in accordance with the input sample rate value, the output samples being output at the desirable output sample rate;

wherein the input sample rate is independent of the system clock.